IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 6TH AUGUST 2007 / 15TH SRAVANA 1929

WP(C).No. 22318 of 2007(F)

PETITIONER:

K.P.C. NARAYANA PODUVAL, AGED 72 YEARS,
KODIYATH PADINHARE VEETTIL, P.O. RAMANTHALI,
KANNUR.

BY ADV. SMT.S.K.DEVI
SRI.K.P.PRADEEP (PAYYANNUR)

RESPONDENTS:

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1. THE INCOME TAX OFFICER,
WARD NO.1(4) RANGE I, KANNUR.

2. THE SPECIAL TAHSILDAR (LA),
EZHIMALA NAVAL ACADEMY, PAYYANNUR.

3. THE DISTRICT COLLECTOR,
COLLECTORATE, KANNUR.

4. STATE OF KERALA,
REPRESENTED BY ITS CHIEF SECRETARY,
SECRETARIAT, THIRUVANANTHAPURAM.

R1 BY SRI. GEORGE K. GEORGE, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.22318 of 2007

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Dated this the 6th day of August, 2007.

JUDGMENT

Prayer is only for direction to the Commissioner of Income Tax to consider petitioner's claim for refund based on a belated return filed. Since the Commissioner of Income Tax is authorised through notification issued under Section 119 of the Income Tax Act to condone the delay and accept returns, W.P. is disposed of directing the Commissioner to consider petitioner's application for refund and pass appropriate orders within two months from date of production of copy of this judgment. The petitioner should be given a hearing if orders proposed are adverse to him.

C.N.RAMACHANDRAN NAIR
Judge

pms